



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
PO Box 1286  
Rancho Cordova CA 95741-1286

ABAKWA EDUCATIONAL AND HEALTH DRIVE (AEHD-USA)  
ATTN: ANDREW NDIFORNGWA  
3313 ARTESIA BL APT 7  
TORRANCE CA 90504

Date: 12.26.19  
Case: 26560708248942613  
Case Unit: 26560708248942616  
In reply refer to: 760:VMD:F120

Regarding	: <b>Tax-Exempt Status</b>
Organization's Name	: ABAKWA EDUCATIONAL AND HEALTH DRIVE (AEHD-USA)
CCN	: 3953393
Purpose	: Charitable
R&TC Section	: 23701d
Form of Organization	: Incorporated
Accounting Period Ending	: 12/31
Tax-Exempt Status Effective	: 10/11/2016

## Exempt Determination Letter

We have determined the organization is tax-exempt from California franchise or income tax as stated in the above Revenue and Taxation Code (R&TC) section.

To retain tax-exempt status, the organization must be organized and operating for nonprofit purposes within the provisions of the above R&TC section. An inactive organization is not entitled to tax-exempt status.

We have based our decision on the information submitted and the assumption that the organization's present operations will continue unchanged or conform to those proposed in the organization's application. In order for us to determine any effect on the tax-exempt status, the organization must immediately report to us any change in:

- Operation
- Character
- Purpose
- Name
- Address

Our determination may no longer be applicable, if these changes occur:

- Material facts or circumstances relating to the organization application.
- Relevant statutory, administrative, or judicial case law.
- Federal interpretation of federal law in cases where our decision was based on such interpretation.

It is the organization's responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of R&TC Section 21012(a)(2).

For filing requirements, get Pub. 1068, *Exempt Organizations - Filing Requirements and Filing Fees*. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **1068**.

All California public benefit corporations must register with the California Attorney General's Office Registry of Charitable Trusts within 30 days of first receiving any assets.

The Attorney General regulates charities and the professional fundraisers who solicit on their behalf. The purpose of this oversight is to protect charitable assets for their intended use and ensure that the charitable donations contributed by Californians are not misapplied and squandered through fraud or other means.

Please refer to [oag.ca.gov/Charities](http://oag.ca.gov/Charities) for further information on registration requirements and contact information. Also see the publication Attorney General's Guide for Charities.

This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the California Department of Tax and Fee Administration at 800.400.7115, or go to their website at [cdtfa.ca.gov](http://cdtfa.ca.gov).

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